

CHAPTER 852
Motor Vehicle License Tax

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CROSS REFERENCES

Imposition of taxes and license fees by counties - see Code of Va. §§ 46.2-752, 46.2-755, 46.2-756

Commissioner of the Revenue - see ADM. Ch. 222

Treasurer - see ADM. Ch. 224

Payment of taxes by credit card - see ADM. 224.01

Motor vehicles and operation - see TRAF. Ch. 460 et seq.

Alternative tax rate for specially equipped vehicles - see B.R. & T. 860.065

Exemptions from penalty and interest - see B.R. & T. 864.01

Erroneously assessed levies - see B. R. & T. 864.02

852.01 LEVY OF TAX.

Pursuant to authority granted under Section 46.2-752 of the Code of Virginia of 1950, as amended, the County hereby charges a license fee on all motor vehicles, except vehicles used by a dealer or manufacturer for sales purposes and vehicles used as common carriers of persons or property operated between cities or towns in this State and not in intercity transportation, or between cities and towns on the one hand and points and places without cities and towns on the other and not in intercity transportation. This license is imposed upon every motor vehicle, including, but not limited to, automobiles, trucks and motorcycles regularly housed or stored in the County and used or intended to be regularly operated upon the highways in the County.
(Ord. 97-12. Passed 11-5-97.)

852.02 FEES; MILITARY PERSONNEL; FIRE DEPARTMENT AND RESCUE SQUAD VOLUNTEERS; TEMPORARY RESIDENTS.

(a) The fee for such license for each licensure period up to the licensure period commencing February 15, 1993, shall be twenty dollars (\$20.00), except as hereafter noted. The fee for such license for the licensure period commencing February 15, 1993, and ending February 14, 1995, shall be twenty-four dollars (\$24.00). The fee for such license for motorcycles shall be fifteen dollars (\$15.00). The fee for such license for the licensure period commencing February 15, 1995, and ending November 14, 1995, shall be eighteen dollars (\$18.00). The fee for such license for motorcycles shall be fifteen dollars (\$15.00). The annual fee for such license for the licensure period commencing November 15, 1995, and ending November 14, 2003, shall be twenty-four dollars (\$24.00). For the same period, the annual fee for such license for motorcycles shall be fifteen dollars (\$15.00). For the licensure period beginning November 15, 2003, and for each licensure period thereafter, the annual license fee for motor vehicles shall be twenty-five dollars (\$25.00) and the annual license fee for motorcycles shall be sixteen dollars (\$16.00).

(b) The fee for licenses shall be one dollar (\$1.00) for persons who are nonresidents of the State and in the military service of the United States and living within the State as a result of military orders within the meaning of the Soldiers and Sailors Relief Act. Such persons shall display proof of their military status by displaying an appropriate ID card or similar identification and a registration card showing the vehicle to be registered solely in the name or names of nonresident military personnel.

(c) If a motor vehicle is regularly housed or stored in the County and used or intended to be regularly operated upon the highways of the County, but is not subject to taxation under Section 860.01, a temporary license shall be issued for a fee of thirteen dollars (\$13.00).

(d) The licenses shall be purchased from the office of the County Treasurer.
(Ord. 97-12. Passed 11-5-97; Ord. 02-20. Passed 6-4-02; Ord. 03-02. Passed 4-8-03; Ord. 03-03. Passed 4-3-03.)

852.03 DISPOSITION OF REVENUE.

The revenue derived from all County motor vehicle licenses under this chapter shall be applied to general County purposes.
(Ord. 97-12. Passed 11-5-97.)

852.04 EXEMPTION FOR PERSONS TAXED ELSEWHERE.

No license shall be required by the County for vehicles owned by persons who are residents of an incorporated town within the County if such town imposes such a license or similar tax upon vehicles of residents thereof.

(Ord. 97-12. Passed 11-5-97; Ord. 02-20. Passed 6-4-02.)

852.05 LIMITATIONS OF CHAPTER.

This chapter is subject to the limitations on the imposition of such licenses by the County as are set forth in Section 46.2-755 of the Code of Virginia of 1950, as amended.

(Ord. 97-12. Passed 11-5-97.)

852.06 EXPIRATION AND RENEWAL.

The period which the license shall cover shall be from April 15, 1957, through April 14, 1958, and repurchase of licenses for the same period in each succeeding year thereafter shall be required on or before April 15 of each succeeding year, the same to be available not later than March 15 for the ensuing year. However, the license required to be purchased for the licensure period beginning April 15, 1992, shall be valid only until February 14, 1993, and repurchase of licenses for the licensure period in each succeeding year thereafter shall be required on or before February 15 of each succeeding year, the same to be available not later than January 15 of the ensuing year. However, the license required to be purchased for the licensure period beginning February 15, 1995, shall be valid only until November 14, 1995. The repurchase of licenses for the licensure period in each succeeding year thereafter shall be required on or before October 5 of each succeeding year and the license shall be displayed on the vehicle windshield on or before November 15 of each succeeding year, the same to be available not later than July 1 of the ensuing year. Temporary licenses shall be effective for six months from the date of issuance.

(Ord. 97-12. Passed 11-5-97; Ord. 02-20. Passed 6-4-02.)

852.07 COLLECTION OF FEES.

If the motor vehicle is subject to licensing under this section on or before May 15 in any year, the full license fee prescribed herein shall be collected. If the motor vehicle is subject to licensing under this section after May 15 but prior to July 1 in any year, one-half of the license fee prescribed herein shall be collected. If the motor vehicle is subject to licensing under this section on or after July 1 of any year, the license for the ensuing year shall be issued and the full license fee prescribed herein collected. However, the fees for nonresident military personnel, and for temporary residents, as set forth in Section 852.02, shall not be prorated.

All amounts computed hereunder shall be lowered to the nearest lower ten cents (10¢).

(Ord. 97-12. Passed 11-5-97; Ord. 02-20. Passed 6-4-02.)

852.08 LOST OR DAMAGED LICENSES.

If any license issued under this chapter is lost or mutilated due to error attributable to the County, the person who is entitled thereto shall make immediate application to obtain a duplicate or substitute therefor upon furnishing information of such fact satisfactory to the County Treasurer and upon the payment of a fee of one dollar (\$1.00) to the Treasurer or other agent of the Board of Supervisors appointed for the purpose.

(Ord. 97-12. Passed 11-5-97.)

852.09 TRANSFERABILITY OF LICENSES.

The license shall not be transferable as between persons or vehicles, except in case of the replacement of vehicles. Upon application to the County Treasurer, transfers for replacements of vehicles shall be made at a cost of one dollar (\$1.00) upon furnishing information satisfactory to the Treasurer.

(Ord. 97-12. Passed 11-5-97.)

852.10 DECALS AND TEMPORARY LICENSES.

(a) Upon application to the County Treasurer, or other agent of the Board of Supervisors appointed for the purpose, for the license, upon forms provided therefor, and upon payment of the cost thereof as herein provided, the Treasurer or such agent shall issue a decal to be affixed to the inside surface of the front windshield, adjacent to and to the right side of the official State inspection sticker, according to the directions on the decal. Temporary licenses shall be in the form of a tag to be suspended from the interior rear view mirror or displayed on the dashboard.

(b) No owner or operator of a vehicle subject to the imposition of the motor vehicle license tax under Section 852.01 shall fail to obtain and display a motor vehicle license, as required by this chapter, or shall display any such license after its expiration date.

(c) Any person who, with fraudulent intent, alters, forges or misuses a decal issued pursuant to subsection (a) hereof shall be guilty of a Class 1 misdemeanor.

The owner of a vehicle who operates the vehicle while it displays an altered, forged or misused decal shall be presumed to be responsible for such alteration, forgery or misuse.

(d) Any Deputy Sheriff or other County law enforcement officer is hereby authorized to issue citations, summonses, parking tickets or uniform traffic summonses to residents of the County for violations of this chapter.

(Ord. 97-12. Passed 11-5-97; Ord. 02-20. Passed 6-4-02.)

852.11 EXEMPTIONS.

All vehicles exempted from the imposition of State, county, city and town ordinances under the provisions of Article 11, Chapter 6 of Title 46.2 of the Code of Virginia of 1950, as amended, are hereby exempted from the operation and requirements of this chapter.

(Ord. 97-12. Passed 11-5-97.)

852.12 PERSONAL PROPERTY TAXES OF VEHICLE.

No vehicle taxable under this chapter shall be locally licensed unless and until the applicant for such license has produced before the County Treasurer or his agent satisfactory evidence that all personal property taxes upon the vehicle to be licensed have been paid, and satisfactory evidence that any delinquent motor vehicle, trailer or semitrailer personal property taxes owing have been paid, which personal property taxes have been assessed or are assessable against such applicant. If a vehicle is subject to personal property tax assessment and licensing under this chapter, after May 1 of the tax year, the license may be issued without payment of taxes prior to the due dates established in Section 860.01.

(Ord. 97-12. Passed 11-5-97.)

852.13 ENFORCEMENT ON PRIVATE PROPERTY.

Any Deputy Sheriff or other County law enforcement officer may patrol the private streets and roads or parking lots within subdivisions or within land submitted to a horizontal property or condominium regime under Title 55 of the Code of Virginia, as amended, which streets and roads are maintained by the owners of the lots or parcels of land within any such subdivision, or the owners of condominium units within any such horizontal property regime, or any association of such owners, upon the request or with the consent of such owners or such association of owners, to enforce the County motor vehicle licensing requirements.

(Ord. 97-12. Passed 11-5-97.)

852.14 ENFORCEMENT AGAINST PARKED VEHICLES. (REPEALED)

(EDITOR'S NOTE: Section 852.14 was repealed by Ordinance 96-05, passed July 17, 1996.)

852.15 ENFORCEMENT OF LOCAL MOTOR VEHICLE LICENSING REQUIREMENTS.

Pursuant to Section 46.2-752(K) of the Code of Virginia of 1950, as amended, and the Regional Compact for Cross-Jurisdictional Enforcement of Local Motor Vehicle Licensing Requirements:

- (a) Any owner or operator of a motor vehicle who is required by law to obtain and display a valid local license for that vehicle by any jurisdiction which has entered into the Loudoun County Compact for Cross-Jurisdictional Motor Vehicle License Enforcement must display such license at all times while such vehicle is parked or operated in Loudoun County. Any vehicle exempt in all of the participating jurisdictions from imposition of the license tax or fee pursuant to Section 46.2-755(A) of the Code of Virginia of 1950, as amended, is exempt from this section.
- (b) A violation of this section shall constitute a Class 4 misdemeanor.
 - (1) When the operator is the owner of the vehicle, such violation shall be discharged by payment of the requisite fine and presentation of satisfactory evidence that the required license has been obtained.
 - (2) When the operator is not the owner of the vehicle, the violation shall be discharged by payment of the fine.

(Ord. 97-12. Passed 11-5-97.)

852.16 ENFORCEMENT OF NORTHERN VIRGINIA LOCAL MOTOR VEHICLE
LICENSE COMPACT.

Pursuant to Section 46.2-752(K) of the Code of Virginia of 1950, as amended, and the Northern Virginia Compact for Local Motor Vehicle License Enforcement ("Compact") entered into by the Counties of Arlington, Fairfax and Loudoun and the Cities of Alexandria, Fairfax and Falls Church, and the Town of Herndon (participating jurisdictions):

- (a) Any owner or operator of a motor vehicle who is required to display a valid local license for that vehicle by any participating jurisdiction must display such license at all times while such vehicle is operated or parked in Loudoun Country.
- (b) Any vehicle exempt in all of the participating jurisdictions from imposition of the license tax or fee under Section 46.2-755(A) of the Code of Virginia of 1950, as amended, is exempt from this section.
- (c) A violation of this section shall constitute a Class 4 misdemeanor.
 - (1) When the operator is the owner of the cited vehicle, such violation shall be discharged by payment of the requisite fine and presentation of satisfactory evidence that the required license has been obtained.
 - (2) When the operator is not the owner of the cited vehicle, the violation may be discharged by payment of the requisite fine.
(Ord. 97-14. Passed 11-5-97.)

852.99 PENALTY.

Unless otherwise provided herein, whoever violates any of the provisions of this chapter shall be fined not more than one hundred dollars (\$100.00) for each offense. No violation of this chapter by the owner of a vehicle shall be discharged by payment of the fine, except upon presentation of satisfactory evidence that the license required by this chapter has been obtained.

Failure to respond to a citation for a violation of this chapter may result in license suspension, vehicle impoundment, vehicle immobilization or civil action.
(Ord. 97-12. Passed 11-5-97.)